

February 21, 2002

BOX PATENT APPLICATION

Commissioner for Patents Washington, D.C. 20231

Re:

Application of Toshihiko YOSHIKAWA, Akira SAKAWAKI and

Hiroshi SAKAI

MAGNETIC RECORDING MEDIUM Assignee: SHOWA DENKO K.K.

Our Ref: Q68434

Dear Sir:



This is a request for a Continuation-in-Part Application of pending prior Application No. 09/493,037 (Confirmation No. not yet assigned) filed January 28, 2000 of Toshihiko YOSHIKAWA, Akira SAKAWAKI and Hiroshi SAKAI entitled MAGNETIC RECORDING MEDIUM, which claims benefit of Provisional Application No. 60/121,691 filed February 25, 1999.

Attached hereto is the Continuation-in-Part Application comprising the specification, including the claims and abstract, 2 sheets of drawings, Information Disclosure Statement and PTO form 1449.

The executed Declaration and Power of Attorney, executed Assignment and PTO 1595 form will be submitted at a later date.

Priority is claimed from Japanese Application No. 11-23256 filed January 29, 1999 and U.S. Provisional Application no. 60/121,691. A certified copy of Japanese Application No. 11-23256 was filed in parent Application No. 09/493,037.

The Government filing fee is calculated as follows:

| Total claims | 35 | 20 | = | 15_ | X | \$18.00 | =_ | \$270.00 |
|------------------------------|-----|----|---|-----|---|---------|----|----------|
| Independent claims | 4 - | 3 | = | 1 | X | \$84.00 | = | \$84.00 |
| Base Fee | | | | | | | | \$740.00 |
| Multiple Dependent Claim Fee | | | | | | | | \$280.00 |

TOTAL FEE \$1,374.00

You are hereby authorized to charge the statutory filing fee of \$1,374.00 to Deposit Account No. 19-4880. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.





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A Petition and payment for an extension of time is being filed concurrently herewith in Application No. 09/493,037. The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC Attorneys for Applicant

Keiko K. Takagi

Registration No. 47,121